[BILLING CODE: 4810-31-P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2014-0002]

Proposed Information Collections; Comment Request (No. 46)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau; Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Please note that TTB has adopted a new method for receiving public comments on its information collections. As described below, you may send comments on the information collections listed in this document using the "Regulations.gov" online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- http://www.regulations.gov: Use the comment form for this document posted within Docket No. TTB-2014-0002 on "Regulations.gov," the Federal e-rulemaking portal, to submit comments via the Internet;
- <u>U.S. Mail:</u> Mary A. Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Mary A. Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Suite 200–E, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document that you wish to comment upon. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it, and all comments received in response to this document within Docket No. TTB-2014-0002 at http://www.regulations.gov. A link to that docket is posted on the TTB Web site at http://www.ttb.gov/forms/comment-on-form.shtml. You may also obtain paper copies of this document, the information collections described in it, and any comments received in response to this document by contacting Mary A. Wood at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Mary A. Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005; telephone 202–453–1039, ext. 165; or

email <u>informationcollections@ttb.gov</u> (please do <u>not</u> submit comments on this notice to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and

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(e) estimates of capital or start-up costs and costs of operation, maintenance,

and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms,

recordkeeping requirements, or questionnaires:

<u>Title:</u> Power of Attorney.

OMB Number: 1513-0014.

TTB Form Number: 5000.8.

Abstract: As authorized by the Internal Revenue Code of 1986, as

amended, at 26 U.S.C. 6061, the TTB regulations require individuals who sign

tax returns and other documents on behalf of an applicant, business, or other

principal to have that signature authority on file with TTB. TTB F 5000.8 is used

to delegate such signature authority to a specific individual.

<u>Current Actions:</u> We are submitting this information collection as an

extension.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Total Annual Burden Hours: 3,250.

<u>Title:</u> Notice of Change in Status of Plant.

OMB Number: 1513–0044.

TTB Form or REC Number: None.

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Abstract: This collection is necessary to document the use of a distilled spirits plant (DSP) premises for other activities or by alternating proprietors. It describes a proprietor's use of the plant premises and lists other information to show that the change in plant status is in conformity with Federal law and regulations.

<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 100.

Estimated Total Annual Burden Hours: 500.

<u>Title:</u> Tax Deferral Bond – Distilled Spirits (Puerto Rico).

OMB Number: 1513-0050.

TTB Form Number: 5110.50.

Abstract: TTB F 5110.50 is the bond to secure payment of excise taxes on the tax-deferred shipment of distilled spirits from Puerto Rico to the United States. The form identifies the principal, the surety, purpose of bond, and allocation of the penal sum among the principal's locations.

<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 10.

<u>Title:</u> Tobacco Products Manufacturers – Supporting Records for Removal for the Use of the United States.

OMB Number: 1513-0069.

TTB REC Number: 5210/6.

Abstract: Tobacco products have historically been a major source of excise tax revenues for the Federal Government. In order to safeguard these taxes, tobacco products manufacturers are required to maintain a system of records designed to establish accountability over the tobacco products and cigarette papers and tubes produced. However, these items can be removed without the payment of tax if they are for the use of the United States.

<u>Current Actions:</u> We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 101.

Estimated Total Annual Burden Hours: 505.

<u>Titles:</u> Statement of Ultimate Vendor; Exemption Certificate (Use on Certain Vessels or Aircraft); Exemption Certificate (Use by State or Local Governments); Statement of Manufacturer's Vendee (For Export); and Statement of Manufacturer's Vendee (Use in Further Manufacture).

OMB Number: 1513-0128.

<u>TTB Form Number:</u> 5600.33, 5600.34, 5600.35, 5600.36, and 5600.37, respectively.

Abstract: Title 27 CFR Part 53, Manufacturers Excise Taxes—Firearms and Ammunition, requires that, in some cases, persons who sell firearms or ammunition tax-free use specific exemption certificates or statements to support the tax-free sales. In addition, 27 CFR part 53 requires a specific statement from the ultimate vendor to support claims for certain tax refunds or credits. These certificates and statements are used to document these tax-free sales, and, to promote uniformity among excise taxpayer records, the regulations require firearms and ammunition excise taxpayers to design and reproduce these certificates or statements as specified in the regulations.

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<u>Current Actions:</u> We are submitting this information collection for

extension purposes only. The information collection, estimated number of

respondents, and estimated total annual burden hours remain unchanged.

<u>Type of Review:</u> Extension of a currently approved collection.

Affected Public: Business or other for-profit; Individuals or households;

State or Local Governments.

Estimated Number of Respondents: 7,000.

Estimated Total Annual Burden Hours: 52,500.

Dated: February 20, 2014.

Rochelle E. Stern,

Director, Regulations and Rulings Division.

[FR Doc. 2014-04111 Filed 02/24/2014 at 8:45 am; Publication Date: 02/25/2014]